

103 KAR 26:100. Towel and linen service.

RELATES TO: KRS 139.010

STATUTORY AUTHORITY: KRS 131.130(1)

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the sales and use tax law as it applies to transactions involving towel and linen services.

Section 1. Persons furnishing periodic cleaning or laundering of coats, caps, aprons, diapers, uniforms, dresses, towels, linens and articles of a similar nature under an agreement which provides for a continuous service to be rendered to barber shops, beauty shops, industrial plants and other establishments or to individuals, are consumers of the supplies and other property used in performing their services and the tax applies at the time such supplies are purchased. (SU-86-2; 1 Ky.R. 229; eff. 1-8-1975; Tam eff. 5-20-2009; TAm eff. 6-22-2016.)